



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

BANK BULLETIN NO. 2009-18

TO : **ALL BIR AUTHORIZED AGENT BANKS**

FROM : The Commissioner of Internal Revenue

SUBJECT : Acceptance of Payment of Internal Revenue Taxes After The Prescribed Tax Deadlines/Due Dates

DATE : March 13, 2009

In view of the numerous queries received from Authorized Agent Banks (AABs) on acceptance of internal revenue taxes after the prescribed tax deadlines/due dates, all AABs are hereby advised of the following:

1. To accept all tax payments even after the prescribed tax deadlines/due dates;
2. Not to require approval from Revenue District Offices before accepting returns without computation of penalties for late payment of internal revenue taxes;
3. Stamp the words "FILED LATE" or "INCREMENTS NOT PAID" on the return;
4. No penalty shall be imposed on any AAB for accepting tax payments after the prescribed tax deadlines/due dates.

For guidance and compliance.

(Original Signed)
SIXTO S. ESQUIVIAS IV
Commissioner of Internal Revenue